

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES COLAITES

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (x) 22 of the :
Tax Law for the Year(s) ~~xxx~~ Period (x) :
1969, 1970 and 1971.

State of New York
County of Albany

Marsina Donnini, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 17th day of June, 1977, she served the within
Notice of Decision by (certified) mail upon James Colaites
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. James Colaites
6 Spruceton Street
Selden, New York 11784

and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (~~representative~~
~~of the~~) petitioner herein and that the address set forth on said wrapper is the
last known address of the (~~representative of the~~) petitioner.

Sworn to before me this

17th day of June, 1977.

Marsina Donnini

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

June 17, 1977

TELEPHONE: (518) **457-1723**

Mr. James Colaites
6 Spruceton Street
Selden, New York 11784

Dear Mr. Colaites:

Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(**x**) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from the date of this notice.

Inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
hereto may be addressed to the undersigned. They
will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia

Supervisor of

Small Claims Hearings

Enc.

cc: ~~Records Management Division~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
JAMES COLAITES	:	DECISION
for a Redetermination of Deficiency or	:	
for Refund of Personal Income Taxes	:	
under Article 22 of the Tax Law for	:	
the Years 1969, 1970 and 1971.	:	

Petitioner, James Colaites, residing at 6 Spruceton Street, Seldon, New York 11784, filed a petition for a redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1969, 1970 and 1971. (File No. 13-2548595). On January 10, 1977, petitioner, James Colaites, advised the State Tax Commission in writing that he desired to waive a small claims hearing and to submit the case to the State Tax Commission upon the entire record contained in the file.

ISSUE

Was petitioner, James Colaites, liable for unpaid New York State withholding taxes due from V.I.P. Limousine, Corp. for the years 1969, 1970 and 1971?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Petitioner, James Colaites, submitted Form IT-2101M, Employers Monthly Return of New York State Tax Withheld, for the month of February, 1969 which he signed and gave his title as Vice-President. He also submitted

a signed Form IT-2101 for the period July 1, 1971 to December 31, 1971.

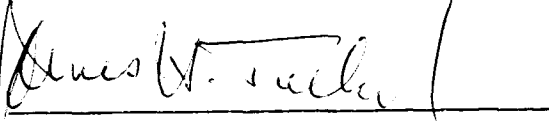
2. Petitioner, James Colaites, did not submit documentary or any other substantial evidence to support his contention that he was not a responsible person required to collect, truthfully account for and pay over New York State withholding taxes.

3. That petitioner, James Colaites, was liable for the penalty imposed for failure to pay New York State withholding taxes due from V.I.P. Limousine Corp. for the years 1969, 1970 and 1971 in accordance with the meaning and intent of sections 685(n) and 685(g) of the Tax Law.

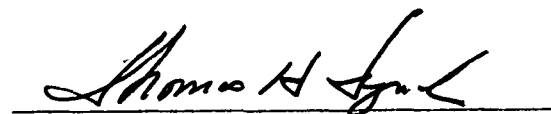
4. That the petition of James Colaites is denied and the Notice of Deficiency in the amount of \$1,378.45 issued March 26, 1973, is sustained.

DATED: Albany, New York
June 17, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER